

City of Detroit

CITY COUNCIL

IRVIN CORLEY, JR.
DIRECTOR
(313) 224-1076

FISCAL ANALYSIS DIVISION
Coleman A. Young Municipal Center
2 Woodward Avenue, Suite 218
Detroit, Michigan 48226
FAX: (313) 224-2783
E-Mail: irvin@cnci.ci.detroit.mi.us

ANNE MARIE LANGAN
DEPUTY DIRECTOR
(313) 224-1078

TO: COUNCIL MEMBERS

FROM: Irvin Corley, Jr., Director *LCJ*

DATE: September 22, 2008

RE: Response to Council Member Sheila M. Cockrel's Questions of
September 16, 2008 Concerning Pension Adjustment for Sharon McPhail

The following are responses from Mr. Corley to Council Member Sheila M. Cockrel's questions submitted in her letter of September 16, 2008 concerning pension adjustments for Sharon McPhail.

(Note: although I recognize recent actions by the General Retirement System (GRS) pension trustees may have changed their position on the Sharon McPhail request, I feel this report raises valid concerns for Council's consideration.)

Question 2.) a. What is the purpose under Section 11-104 of the Detroit City Charter of requiring an independent actuarial report prior to taking action on proposed changes in future retirement benefits? (i.e. IRS requirement, fiscal responsibility).

The requirement for an independent actuarial report prior to taking action on proposed changes in future retirement benefits provides the legislative body with the true cost of the proposed retirement benefits based on the assumptions (investment rate of return, salary increases, life expectancy, etc.) used by the system at the time. The actuarial report will provide the costs as the current cost, or increase in normal costs, the increase in unfunded actuarial accrued liability or UAAL, if any, for service already earned, and the future costs of the benefit increase over a period of time possibly related to the amortization period, or 30 year cost.

This independent actuarial report gives the legislative body an appreciation of the actual cost for any proposed retirement benefit increase to allow the body to determine that the proposed benefit can be afforded both currently and in the future.

I believe the requirement that final action on any proposed change in future retirement benefits may not take place until the report of the actuary is made public for "at least (3) months" allows the public adequate time to understand, appreciate, and comment on the immediate and long term costs associated with the change.

The charter language also dovetails with the State Constitution language that follows:

§ 24 Public pension plans and retirement systems, obligation.

Sec. 24. The accrued financial benefits of each pension plan and retirement system of the state and its political subdivisions shall be a contractual obligation thereof which shall not be diminished or impaired thereby.

Financial benefits, annual funding.

Financial benefits arising on account of service rendered in each fiscal year shall be funded during that year and such funding shall not be used for financing unfunded accrued liabilities.

History: Const. 1963, Art. IX, § 24, Eff. Jan. 1, 1964.

The requirement of an actuarial report is the only method to ascertain the annual funding required for a retirement benefit increase that must be funded each fiscal year per the State constitution language above.

b. Does Section 11-104 apply to this situation?

In order to answer this question, I am going to divide the response to address the two actions, as I understand them, as they relate to requests made by Sharon McPhail concerning retirement issues. One, the request for service credit for the time Sharon McPhail was employed by the Wayne County Prosecutor's Office. This is the direct question included in the communication from Council Member Sheila Cockrel. Two, the request to allow service credit for the time Sharon McPhail was a Police Commissioner for the Detroit Police Department as approved by the pension board of trustees in the documentation attached to the questions.

First the approval by the board of trustees to allow service credit for the time Sharon McPhail was employed by the Wayne County Prosecutor's Office. If this action is unique or on a case by case basis, and intended for only one employee and not as a benefit change to the system, section 11-104 may not require an actuarial report. However, an actuarial report would still be needed to determine the cost associated with the granting of employee's time with another governmental unit. In addition research would have to be undertaken into the amount the employee would be required to deposit into the retirement system per State Act 88 of 1961, Section 6 (Attachment I).

If the intention of the board of trustees is to allow other government employment time to count towards a city pension for all employees, as it appears may be the board or trustees' intent by the inclusion of the language contained in the board's resolution.

"RESOLVED, THAT ALL PERSONS SIMILARILY SITUATED BE ALLOWED, IN EFFECT, TO PURCHASE OTHER GOVERNMENTAL SERVICE CREDIT, SUBJECT TO RESOLUTION BY THE BOARD OF TRUSTEES ON A CASE-BY-CASE BASIS,"

Then, it is my opinion that section 11-104 of the charter definitely applies. As this would be a change in future retirement benefits.

The larger issue in my view is that as I read Public Act 88 of 1961, Reciprocal Retirement Act, which is the act that allows for the "preservation and continuity of retirement service credits for public employees who transfer their employment between units of government." the pension board trustees are acting beyond their authority. The City Council Research Analysis Division and Law Department are better positioned to give legal advice but the following language from the act appears clear to me.

"Sec. 3. (1) Any municipal unit, which covers its employees under a retirement system or systems, by a majority vote of its governing body may elect to adopt the provisions of this act for its employees covered under such retirement system or systems."

"Sec. 6. (1) ...The agreement shall be by resolution of the governing body of each reciprocal unit. "

Sec. 6. "(4) Each reciprocal unit, by resolution of the governing body of the reciprocal unit, shall establish a written policy to implement the provisions of this section in order to provide uniform application of this section to all members of the reciprocal retirement system."

This clause in the state act would preclude an individual or case by case decision, as it requires "uniform application" to all members.

Reciprocity or reciprocal retirement benefits is the term applied to the concept of granting an employee service credit for retirement purposed for time while employed by a different government entity. The enabling legislation and rules that governed the implementation and operation of reciprocal retirement benefits for units of government are contained in State Public Act 88 of 1961, Reciprocal Retirement Act.

Another relevant section, Section 3 (3)f of Public Act 88 of 1961 requires "The governing body of a municipal or state unit, within 10 days after it elects to come under the provisions of this act, shall file written certification of its action with the secretary of state. Upon the filing of the certification the municipal unit or state unit shall be a reciprocating unit. The secretary of state shall maintain a list of reciprocal units, which list shall be available to any municipal or state unit requesting it." I have obtained a list (Attachment II) from the Municipal Employee Retirement System's (MERS) website that lists the units of government that have filed for certification under the state act. In discussion with a MERS employee, the list is compiled in coordination with data from the Michigan Secretary of State. The retirement systems of the City of Detroit are not included in this listing. Indicating that the City of Detroit retirement systems cannot allow the crediting of other government time for retirement purposes.

I think City Council should question the board of trustees, and the legal advisor of the retirement system board, on this matter. How could the board take such action without investigation of its authority? What advice did the board request, and what information was the board given at the time? Who did the research into allowing the board to make unauthorized acts? If this issue was not researched at the time, why weren't these types

of questions asked? What plan of action will be undertaken to identify unauthorized decisions by the board? What changes will be put into place to prevent this in the future?

c. Are there any IRS rules that apply to this type of action wherein special treatment is being given to one employee, rather than revising a particular provision of the retirement plan to be applicable to all employees?

Not being a tax/retirement system attorney I can only provide my general understanding in this area. Quoting from a July 2008 United States Government Accountability Office report "for participants in governmental pension plans to receive preferential tax treatment (that is, for plan contributions and investment earnings to be tax-deferred), plans must be deemed "qualified" by the Internal Revenue Service. In the city's case should the plan become unqualified employees may be required to pay taxes on the contributions the city as employer makes each year to the system in their behalf, and the employee may have to pay taxes on the interest credited to the employee's annuity each year. I would estimate that this would be a considerable hardship to most employees, as they would not see an increase in their income, but their tax liability would increase.

One of the items that the IRS looks very closely at during a review of a plan to be qualified or not, is whether the plan rules are nondiscriminatory. That is, plan rules cannot be designed to benefit only highly compensated employees. Does the plan treat all members the same, or does it favor in any manner "highly compensated" employees?

One example of a plan feature that could be considered favoring "highly compensated" employees would be requiring a relatively high contribution by the employee to the retirement plan before the employer provided a match. Since it would be much easier for a "highly compensated" employee to make this contribution compared to the average employee, the IRS could determent the plan to be unqualified.

A couple of notes in relation to an IRS review: The IRS does not react quickly to requests for reviews, and reviews are not completed quickly. I believe it took a minimum of two years of review by the IRS to rule that the yet to be implemented 1998 Defined Contribution Plan would be qualified. It is my understanding that once a plan is determined to be unqualified it is very difficult to become qualified again.

As a result of the ramifications of a retirement plan being ruled unqualified, I believe that as the legislative body responsible for approving retirement benefit changes, maintaining the plan as qualified should be an important consideration. I also believe that the trustees of the retirement systems should also be very careful when making decisions to ensure the plan remains qualified per IRS regulations. That is why I would recommend that Council inquire of the GRS board if the recently approve employee loan program rules will be submitted to the IRS for review, and if not, why the board feels this is not required or important to do so.

d. Is the “qualified” status of the City’s retirement plan jeopardized by the Board’s recent action?

Again, I can only speak in general terms on the concept of qualified and unqualified plans, but if the decision was made for only one individual, and that individual falls into the “highly compensated” category, then I would have to answer in the affirmative, that the action jeopardizes the qualified status. If the benefit were extended to all employees, then I would estimate the plan’s qualification would not be jeopardized.

Referring back to the recently adopted “employee loan program”, I could envision a potential problem since the benefit is only extended to non-union employees until such time as the unions agree to the benefit change as part of the collective bargaining process. Since non-union employees are generally at the higher end of the city’s compensation range, some exposure could exist. I do not know if labor agreement considerations are a legitimate rationale that the IRS would consider. The Research Analysis Division, the pension trustees, the attorney for the pension system, or possibly an actuary might be in a better position to assess this degree of jeopardy to the plan’s IRS qualified status that the Sharon McPhail decision and/or the employee loan program places the system in.

e. Does the City of Detroit have a reciprocity agreement with Wayne County in order to grant service credits to the other entity’s employees?

To my knowledge the City of Detroit does not have a reciprocity agreement with any other units of government. If reciprocity agreements did exist, per State Act 88 of 1961, they would require the “majority vote of its governing body”. And the filing of written certification with the Michigan Secretary of State would be required. This is found in sections 38.1103 and 38.1106 of the act.

In reading the act and review of the attached sample resolution (Attachment III) from MERS, it appears that a government unit elects to adopt the provisions of the act and become a reciprocal unit. This action means the unit shares reciprocity with the state and every other unit that has adopted the provision. To my knowledge at this point it seems individual reciprocal agreements are not necessary or allowed. Rather the unit of government adopts the concept by resolution and is included with all other units who have done the same. The units of government do not pick and choose which other units it will share reciprocity of retirement service credit with.

The concept of reciprocity is a very basic feature of the plan design, and the decision to participate under Act 88 of 1961 would definitely fall into the category of a future retirement plan benefit and require an actuarial study under the City Charter section 11-104.

I hope these responses provide adequate information to City Council Members. The 2008-09 budget includes \$180.9 million for actuarial pensions. Other than direct salary and wages, and health care benefits, pension costs are the third largest employee cost in

the budget. The annual cost of pensions coupled with the issues raised by responding to these questions warrant a review of the pension trustees' actions on a regular basis.

Attachments (3)

cc: Council Divisions
Loren Monroe, Auditor General
Norman White, Finance Director
Pamela Scales, Budget Director
Kathy Leavy, Law Director
Londell Thomas, Council Liaison

RECIPROCAL RETIREMENT ACT
Act 88 of 1961

AN ACT to provide for the preservation and continuity of retirement system service credits for public employees who transfer their employment between units of government.

History: 1961, Act 88, Eff. Sept. 8, 1961.

The People of the State of Michigan enact:

38.1101 Reciprocal retirement act; short title.

Sec. 1. This act shall be known and may be cited as the "reciprocal retirement act".

History: 1961, Act 88, Eff. Sept. 8, 1961.

38.1102 Reciprocal retirement act; definitions.

Sec. 2. As used in this act:

(a) "State unit" means the state employees' retirement system, established by Act No. 240 of the Public Acts of 1943, as amended, being sections 38.1 to 38.43 of the Compiled Laws of 1948; the public school employees' retirement system, established by chapter 1 of Act No. 136 of the Public Acts of 1945, as amended, being sections 38.201 to 38.234 of the Compiled Laws of 1948; the judges' retirement system, established by Act No. 198 of the Public Acts of 1951, as amended, being sections 38.801 to 38.830 of the Compiled Laws of 1948; the probate judges' retirement system, established by Act No. 165 of the Public Acts of 1954, as amended, being sections 38.901 to 38.933 of the Compiled Laws of 1948; the department of public safety pension, accident and disability fund, established by Act No. 251 of the Public Acts of 1935, as amended, being sections 28.101 to 28.110 of the Compiled Laws of 1948; and the legislative retirement system, established by Act No. 261 of the Public Acts of 1957, as amended, being sections 38.1001 to 38.1060 of the Compiled Laws of 1948.

(b) "Municipal unit" means a county, city, village, township or school district of the first class; any separate corporation or instrumentality established by 1 or more counties, cities or villages, as permitted by law; any corporation or instrumentality supported in most part by counties, cities and villages, or any of them; any public corporation charged by law with the performance of a governmental function and whose jurisdiction is coextensive with 1 or more counties, cities and villages.

(c) "Governmental unit" means the state to the extent the employees of the state are covered under an applicable state unit; and any municipal unit.

(d) "Reciprocal unit" means any state unit or municipal unit which elects to come under the provisions of this act.

(e) "Retirement system" means the retirement, pension or annuity system, plan or fund under which a governmental unit covers its employees. The term "retirement system" shall not include the federal social security old-age survivors' and disability insurance program.

(f) "Reciprocal retirement system", in the case of a municipal unit electing to become a reciprocal unit, means the retirement systems under which the municipal unit covers its employees. In the case of a state unit, "reciprocal retirement system" means a state unit which elects to become a reciprocal unit.

(g) "Accumulated deposits" or "accumulated contributions" means the amounts deducted from the compensations of a member of a reciprocal retirement system and credited to his individual account in the system, together with interest, if any, credited thereon.

(h) "Final average salary" means the salary or the average of salaries used in computing a retirement allowance, as set forth in the retirement system plan.

(i) "Retirement allowance" means the annuity, pension or retirement allowance payable to a member of a reciprocal retirement system on account of his employment with a reciprocal unit.

(j) "Retirement" means the withdrawal of a member of a reciprocal retirement system from the employ of a reciprocal unit with a retirement allowance payable from funds of the reciprocal retirement system.

History: 1961, Act 88, Eff. Sept. 8, 1961;—Am. 1965, Act 106, Imd. Eff. June 30, 1965.

38.1103 Reciprocal retirement act; adoption by municipal or state unit; certification, force and effect.

Sec. 3. (1) Any municipal unit, which covers its employees under a retirement system or systems, by a majority vote of its governing body may elect to adopt the provisions of this act for its employees covered under such retirement system or systems.

(2) Any state unit, by a majority vote of its governing body, may elect to have the provisions of this act made applicable to its members.

(3) The governing body of a municipal or state unit, within 10 days after it elects to come under the provisions of this act, shall file written certification of its action with the secretary of state. Upon the filing of the certification the municipal unit or state unit shall be a reciprocal unit. The secretary of state shall maintain a list of reciprocal units, which list shall be available to any municipal unit or state unit requesting a copy.

(4) The provisions of this act, when adopted by a municipal or state unit shall be effective for the unit in addition to the provisions of charter, ordinance, resolution or state law governing the retirement systems for the reciprocal unit, as the provisions of charter, ordinance, resolution or state act are in force and as amended.

History: 1961, Act 88, Eff. Sept. 8, 1961;—Am. 1965, Act 106, Imd. Eff. June 30, 1965.

38.1104 Reciprocal retirement system; eligibility for retirement allowance; conditions; commencement of retirement allowance.

Sec. 4. A member of a reciprocal retirement system who leaves the employ of a reciprocal unit, designated as the preceding reciprocal unit, and enters the employ of another governmental unit, designated as the succeeding governmental unit, shall be entitled to a retirement allowance payable by the preceding reciprocal unit's retirement system subject to the following conditions:

(a) The member has 30 months or more of credited service in force acquired in the employ of the preceding reciprocal unit.

(b) The member does not withdraw his or her accumulated deposits from the preceding reciprocal unit's retirement system, or if the member has withdrawn the accumulated deposits, the member deposits with the preceding reciprocal unit the amount withdrawn together with interest compounded annually at the rate in effect for the preceding reciprocal unit; the deposit to be made within 5 years after the date the member becomes employed by the succeeding governmental unit.

(c) The member enters the employ of each succeeding governmental unit within 15 years after the date of leaving the employ of each preceding governmental unit.

(d) The member's credited service in force with the preceding reciprocal retirement systems plus the member's credited service acquired in the employ of succeeding governmental units equals or exceeds the minimum credited service required for age and service retirement in the applicable preceding reciprocal retirement system.

(e) The retirement allowance payable by any preceding reciprocal retirement system shall be determined at the time the member ceased to be a member of the preceding reciprocal retirement system, upon the basis of the retirement allowance formula of the preceding reciprocal retirement system, the member's credited service in force in the preceding reciprocal retirement system, and the member's final average salary at that time.

(f) Payment of a retirement allowance by a preceding reciprocal retirement system shall begin on the first day of the second calendar month immediately following the month in which proper written application is filed with the governing body of the preceding reciprocal retirement system on or after attainment of 60 years of age. The retirement allowance shall not begin before attainment of the minimum age for age and service retirement required in the preceding reciprocal retirement system.

History: 1961, Act 88, Eff. Sept. 8, 1961;—Am. 1963, Act 186, Eff. Sept. 6, 1963;—Am. 1965, Act 106, Imd. Eff. June 30, 1965;—Am. 1971, Act 48, Imd. Eff. June 28, 1971;—Am. 1975, Act 103, Eff. Jan. 1, 1976;—Am. 1979, Act 115, Imd. Eff. Oct. 9, 1979;—Am. 1982, Act 520, Imd. Eff. Dec. 31, 1982;—Am. 1988, Act 15, Imd. Eff. Feb. 18, 1988;—Am. 1990, Act 274, Imd. Eff. Dec. 3, 1990.

38.1105 Credited service generally.

Sec. 5. A member of a reciprocal retirement system who has 30 months or more of credited service acquired as a member of the system and who has attained the age but has not met the service requirements for age and service retirement shall be entitled to use his or her credited service in force previously acquired as a member of governmental unit retirement systems in meeting the service requirements of the system from which he or she retires. If the member has a break in governmental unit employment for a period longer than 15 years, his or her service rendered in the employ of the governmental units prior to his or her last break in service shall not be used in satisfying the service requirement for age and service retirement in the system from which he or she retires. Except as provided in section 6, credited service acquired in a governmental unit in which the member was previously employed shall not be used in determining the amount of his or her retirement allowance payable by the reciprocal retirement system from which he or she retires unless otherwise provided by the retirement system.

History: 1961, Act 88, Eff. Sept. 8, 1961;—Am. 1965, Act 106, Imd. Eff. June 30, 1965;—Am. 1990, Act 274, Imd. Eff. Dec. 3,

1990.

38.1106 Transfer of credited service; agreement between preceding reciprocal unit and succeeding reciprocal unit; resolution; financial consideration; actuarial present value of retirement allowance; written policy.

Sec. 6. (1) A reciprocal unit, designated as the preceding reciprocal unit, may enter into an agreement with a reciprocal unit, designated as the succeeding reciprocal unit, to transfer credited service of a member who leaves the employ of the preceding reciprocal unit and enters the employ of the succeeding reciprocal unit. The agreement shall be by resolution of the governing body of each reciprocal unit. The resolution shall specify the amount of credited service being transferred from the preceding reciprocal unit to the member's credit in the succeeding reciprocal unit and the amount of financial consideration being transferred from the preceding reciprocal unit to the succeeding reciprocal unit. The financial consideration transferred under this section shall not be greater than the larger of the following:

- (a) The accumulated contributions of the member whose credited service is being transferred.
 - (b) The actuarial present value of the retirement allowance payable by the preceding reciprocal unit under section 4 if the preceding reciprocal unit does not transfer the member's credited service under this section.
- (2) A succeeding reciprocal unit, before passing a resolution described in subsection (1), shall determine the actuarial present value of the retirement allowance that will be payable to the member under the retirement plan of the succeeding reciprocal unit attributable to the credited service to be transferred under subsection (1).
- (3) The actuarial present value of the retirement allowance payable by the preceding reciprocal unit under subsection (1) and by the succeeding reciprocal unit under subsection (2) shall be calculated using the interest rate and mortality tables specified by the Pension Benefit Guarantee Corporation for calculating the actuarial present value of immediate and deferred pensions under a terminated pension plan as provided in part 2619 of subchapter C of chapter XXVI of title 29 of the Code of Federal Regulations, 29 C.F.R. part 2619.
- (4) Each reciprocal unit, by resolution of the governing body of the reciprocal unit, shall establish a written policy to implement the provisions of this section in order to provide uniform application of this section to all members of the reciprocal retirement system.

History: Add. 1990, Act 274, Imd. Eff. Dec. 3, 1990.



**COMPILED FROM SECRETARY OF STATE LIST OF ALL
RECIPROCAL UNITS UNDER ACT 88 OF 1961
(MERS and Non-MERS Units as of December 31, 2007)**

| | |
|-------------------------------|-----------|
| Number of MERS Units | 306 |
| Number of Non-MERS Units | <u>60</u> |
| Total Number of Act 88 Units* | 366 |

*Unit name changes, readoptions & mergers counted once

Blue and Italics designate non-MERS units

| <u>RECIPROCAL UNIT</u> | <u>RESOLUTION ADOPTION DATE</u> | <u>DATE FILED WITH SECRETARY OF STATE</u> |
|---|-------------------------------------|---|
| Adrian, City of | 12/07/70 | 12/10/70 |
| Albion, City of | 03/17/69 | 03/19/69 |
| Alcona County | 07/16/81 | 07/27/81 |
| Alger County Road Commission | 11/25/70 | 11/27/70 |
| Alger-Schoolcraft Dist Health Dept (merged w/Luce-Mackinaw Dist Hlth) | 12/09/70 | 12/16/70 |
| Allegan County | 06/11/98 | 03/07/02 |
| Allegan County Road Commission | 02/10/71 | 02/15/71 |
| Alma, City of | 02/14/67 | 02/24/67 |
| <i>Alpena, City of</i> | 12/02/68 | 12/10/68 |
| Alpena County | 12/19/68 | 12/26/68 |
| Alpena County Road Commission | 11/17/70 | 11/20/70 |
| <i>Ann Arbor, City of</i> | 06/30/69 | 07/14/69 |
| Antrim County | 11/12/70 | 11/25/70 |
| Arenac County | 01/12/71 | 01/15/71 |
| Auburn, City of | 02/05/01 | 02/16/01 |
| AuGres, City of | 12/03/70 | 12/08/70 |
| | | |
| Bangor, City of | 02/12/90 | 02/20/90 |
| Baraga County | 12/14/70 | 01/08/71 |
| Baraga County Road Commission | 11/12/70 | 11/23/70 |
| Barry County MCF (Thornapple Manor) | 11/17/70 | 12/16/70 |
| Barry-Eaton District Health Dept | 12/10/70 | 12/17/70 |
| Battle Creek, City of | 07/03/73 | 07/10/73 |
| Bay Area Transportation Authority (BATA) | 07/27/05 | 10/19/05 |
| Bay City, City of (2 Systems; City & Police/Fire) | 10/27/61 | 10/30/61 |
| Bay City Housing Commission | 10/27/61 | 10/31/61 |
| <i>Bay County</i> | 07/14/64 | 11/22/65 |
| Beecher Metropolitan District | 11/11/70 | 11/19/70 |
| Belding, City of | 05/02/00 | 05/10/00 |
| Belleville, City of | 05/06/96 | 08/08/96 |
| Benzie County | 04/18/00 | 04/26/00 |
| Benzie County Comm on Aging | 09/10/03 | 10/24/03 |
| Benzie/Leelanau District Health Dept | 03/28/02 | 04/03/02 |
| Berkley, City of | 03/18/68 | 03/27/68 |
| <i>Berrien County</i> | 10/21/65 | 10/25/65 |
| Bessemer, City of | 08/04/69 | 08/19/69 |
| Big Rapids, City of | 03/03/75 | 03/13/75 |
| Bingham Farms, Village of | 06/27/05 | 07/06/05 |
| <i>Birmingham, City of</i> | 08/23/93 | 08/31/93 |
| Blackman Charter Township | 01/23/03 | 02/07/03 |
| Bloomfield Hills, City of | 09/10/02 | 09/13/02 |
| Boyne City, City of | 12/08/70 | 12/10/70 |
| Branch County | 10/15/03 | 10/21/03 |

| <u>RECIPROCAL UNIT</u> | <u>RESOLUTION ADOPTION DATE</u> | <u>DATE FILED WITH SECRETARY OF STATE</u> |
|---|-------------------------------------|---|
| Branch-Hillsdale District Health Dept | 08/16/63 | 08/23/63 |
| Bridgeport, Charter Township of | 11/17/70 | 11/27/70 |
| Bridgman, City of | 05/16/05 | 05/25/05 |
| Brighton, City of | 01/06/66 | 12/11/70 |
| Cadillac, City of | 07/16/07 | 07/23/07 |
| Calhoun County | 09/03/98 | 11/23/98 |
| Calhoun-Branch Community Mental Health Svcs (dissolved) | 12/14/70 | 11/15/68 |
| Capac, Village of | 09/21/92 | 10/13/92 |
| Capital Area District Library | 10/17/01 | 01/23/02 |
| Capital Region Airport Authority | 08/01/74 | 08/09/74 |
| Carrollton Township | 10/25/04 | 11/05/04 |
| Caspian, City of | 11/10/70 | 11/19/70 |
| Cedar Springs, City of | 04/14/94 | 05/03/94 |
| Center Line, City of | 05/18/67 | 05/26/67 |
| Central Dispatch of Muskegon County | 10/11/00 | 10/18/00 |
| Central Lake, Village of | | 10/24/07 |
| Central Michigan CMH (merged w/CMH for Central Michigan) | 05/27/80 | 06/09/80 |
| Central Michigan District Health Dept | 12/21/70 | 12/30/70 |
| Charlevoix, City of | 12/07/70 | 12/14/70 |
| Charlevoix County | 10/11/65 | 10/13/65 |
| Charlevoix County Road Commission | 02/10/64 | 02/17/64 |
| Charlotte, City of | 09/09/68 | 09/11/68 |
| Cheboygan County | 08/15/07 | 08/22/07 |
| Cheboygan County Road Commission | 01/20/71 | 01/26/71 |
| Chippewa County | 03/11/74 | 03/15/74 |
| Chippewa County Road Commission | 11/20/70 | 12/07/70 |
| Clare, City of | 06/06/05 | 06/14/05 |
| Clare County | 11/23/70 | 11/27/70 |
| Clare County Road Commission | 12/02/70 | 12/04/70 |
| Clawson, City of | 02/07/67 | 02/14/67 |
| Clearwater Township | 03/19/02 | 03/29/02 |
| Clinton County | 12/28/70 | 01/04/71 |
| Clinton County Road Commission | 12/03/68 | 12/12/68 |
| Clinton, Village of | 12/02/70 | 12/08/70 |
| Clio, City of | 10/18/04 | 01/27/06 |
| Coldwater, City of | 04/16/64 | 04/17/64 |
| Coldwater Board of Public Utilities | 10/31/95 | 11/14/95 |
| Community Mental Health for Central Michigan (readoption) | 10/01/01 | 10/24/01 |
| Coopersville, City of | 10/23/89 | 11/07/89 |
| Corunna, City of | 12/21/70 | 01/12/71 |
| Corwith Township | | 01/18/06 |
| Crawford County Road Commission | 02/09/06 | 02/16/06 |
| Croswell, City of | 11/23/70 | 11/27/70 |
| Delta County | 10/09/67 | 10/16/67 |
| Delta County Road Commission | 05/08/03 | 06/03/03 |
| Delta-Menominee District Health Dept | 09/10/91 | 09/19/91 |
| Detroit Board of Education (teachers) | 10/10/61 | 12/28/61 |
| DeWitt, City of | 01/03/06 | 01/11/06 |
| Dickinson County | 12/08/70 | 12/10/70 |
| Dickinson-Iron Community Mental Health | 08/18/92 | 08/28/92 |
| Dickinson-Iron District Health Dept | 07/02/86 | 08/08/86 |
| Dimondale, Village of | 08/09/99 | 08/19/99 |
| District Health Dept #1 (merged with Dist Health #10) | 11/24/70 | 11/27/70 |
| District Health Dept #2 (formerly West Branch Dist Health #2) | 02/10/70 | 03/09/70 |

| <u>RECIPROCAL UNIT</u> | <u>RESOLUTION ADOPTION DATE</u> | <u>DATE FILED WITH SECRETARY OF STATE</u> |
|--|-------------------------------------|---|
| District Health Dept #3 (now NW Mich Comm Hlth Agency) | 01/27/70 | 01/30/70 |
| District Health Dept #4 (Rogers City Dist Health #4) | 04/08/70 | 04/17/70 |
| District Health Dept #5 (merged with Dist Health #10) | 12/09/70 | 12/15/70 |
| District Health Dept #10 | 02/27/98 | 03/10/98 |
| Douglas, Village of | 12/07/70 | 12/10/70 |
| Dowagiac, City of | 09/08/87 | 09/17/87 |
| Durand, City of | 11/16/70 | 11/18/70 |
| East China Township | 05/03/66 | 05/12/66 |
| East Detroit, City of | 01/01/87 | 06/05/87 |
| East Grand Rapids, City of | 01/22/64 | 01/23/64 |
| East Jordan, City of | 01/03/67 | 01/05/67 |
| Eaton County | 02/18/70 | 03/16/70 |
| Eaton Rapids, City of | 04/28/03 | 04/29/03 |
| Ecorse, City of | 01/30/96 | 02/13/96 |
| Emmet County | 05/16/96 | 07/05/96 |
| Emmet County Road Commission | 05/20/66 | 05/23/66 |
| Escanaba, City of | 11/18/65 | 11/22/65 |
| Escanaba Housing Commission | 02/20/01 | 03/05/01 |
| Essexville, City of | 11/10/70 | 11/13/70 |
| Farmington Community Library | 08/13/92 | 09/04/92 |
| Flat Rock, City of | 07/07/75 | 10/09/75 |
| Flint, City of | 09/07/61 | 09/13/61 |
| Flushing Charter Township | 11/09/06 | |
| Forty-One B (41B) District Court | | 12/06/06 |
| Forty-Five B (45B) District Court (Oak Park) | 05/15/89 | 05/18/89 |
| Fraser, City of | 04/13/67 | 04/24/67 |
| Fremont, City of | 08/02/93 | 08/12/93 |
| Fremont Area District Library | 02/12/02 | 02/19/02 |
| Genesee County | 11/20/68 | 01/13/69 |
| Gladwin, City of | 11/04/02 | 11/08/02 |
| Gladwin City Housing Commission | | 09/27/07 |
| Gladwin County | 12/14/70 | 12/28/70 |
| Gogebic County | 01/29/65 | 02/22/65 |
| Grand Ledge, City of (Police) | 10/01/07 | |
| Grand Traverse County | 03/30/67 | 04/06/67 |
| Grand Traverse County Road Commission | 08/11/69 | 08/14/69 |
| Grandville, City of | 01/11/71 | 01/14/71 |
| Gratiot County Road Commission | 11/13/70 | 11/20/70 |
| Great Lakes Community Mental Hlth Board | 08/06/97 | 10/19/99 |
| Grosse Pointe, City of | 03/21/77 | 03/25/77 |
| Grosse Pointes-Clinton Refuse Disposal Auth (privatized) | 04/09/86 | 04/16/86 |
| Grosse Pointe Farms, City of | | 05/08/03 |
| Grosse Pointe Woods | 01/19/88 | 01/22/88 |
| Hamtramck, City of | 08/31/71 | 09/07/71 |
| Harper Woods, City of | 03/07/66 | 03/11/66 |
| Harrison, City of | 12/07/70 | 12/11/70 |
| Hazel Park, City of | 04/12/65 | 04/14/65 |
| Hillsdale, City of | | 09/13/06 |
| Holland Area Comm Swimming Pool Authority | 11/03/04 | 06/02/05 |
| Holland, City of | 06/05/68 | 06/07/68 |

| <u>RECIPROCAL UNIT</u> | <u>RESOLUTION ADOPTION DATE</u> | <u>DATE FILED WITH SECRETARY OF STATE</u> |
|---|-------------------------------------|---|
| Holland Community Hospital (privatized) | 06/05/68 | 06/07/68 |
| Holly, Village of | 11/24/70 | 12/02/70 |
| Houghton County | 07/11/78 | 07/18/78 |
| Howard City, Village of | 03/12/01 | 03/23/01 |
| Howell, City of | | 05/31/96 |
| Hudsonville, City of | 05/11/71 | 06/02/71 |
| Huntington Woods, City of | 02/16/85 | 02/23/85 |
| Huron Charter Township | | 12/10/02 |
| Huron County | 05/13/69 | 05/21/69 |
| Huron County Road Commission | 12/21/64 | 03/05/65 |
| Ingham County | 09/29/65 | 10/05/65 |
| Ingham County Road Commission | 04/03/86 | 04/11/86 |
| Ionia, City of | 05/25/94 | 06/02/94 |
| Ionia County Road Commission | 12/16/92 | 01/07/93 |
| Iosco County | 05/05/93 | 05/13/93 |
| Iosco County Road Commission | 10/01/01 | 10/04/01 |
| Iron County | 11/17/70 | 11/25/70 |
| Iron County Road Commission | 08/11/89 | 08/13/89 |
| Isabella County | 12/17/68 | 12/23/68 |
| Isabella County Road Commission | 12/20/68 | 12/27/68 |
| Isabella County Transportation Commission | 11/18/04 | 06/14/05 |
| Ishpeming, City of | 02/03/65 | 02/11/65 |
| Ishpeming Township | 10/12/04 | 10/26/04 |
| Ithaca, City of | 12/01/70 | 12/15/70 |
| Jackson, City of | 09/07/71 | 09/10/71 |
| Jackson County | 10/20/65 | 10/28/65 |
| Jackson District Library | 04/08/99 | 04/15/99 |
| Judges Retirement System | | 05/19/93 |
| Kalamazoo, City of | 05/20/68 | 05/28/68 |
| Kalamazoo County | 10/19/71 | 11/02/71 |
| Kalkaska County | 01/12/99 | 01/25/99 |
| Kalkaska County Road Commission | 11/23/70 | 12/10/70 |
| Kalkaska, Village of | 11/23/70 | 11/27/70 |
| Keweenaw County Road Commission | 11/13/70 | 11/16/70 |
| Laingsburg, City of | 08/05/02 | 08/30/02 |
| Lake County | 02/09/95 | 02/17/95 |
| Lake County CMH (merged with West Michigan CMH) | 02/08/95 | 02/22/95 |
| Lake County Dist Health Dept #1 (transferred to Dist #10) | 11/24/70 | 11/27/70 |
| Lake Orion, Village of | 07/13/98 | 07/21/98 |
| L'Anse, Village of | 12/23/02 | 01/02/03 |
| Lansing, City of | 07/05/65 | 01/07/66 |
| Lansing Housing Commission (Per Sec 8, MERS Plan Doc, Resol of 1/10/01 provided MERS retroactivity to 10/1/99) | 01/12/00 | 07/22/03 |
| Lansing Police and Fire | 06/27/77 | 07/12/77 |
| Lapeer, City of | 01/22/73 | 02/05/73 |
| Lapeer County | 10/30/70 | 11/06/70 |
| Lapeer District Library | 02/20/03 | 02/08/06 |
| Lathrup Village, City of | 01/24/05 | 01/26/05 |
| Leelanau County | 10/09/84 | 10/12/84 |
| Lenawee County | 11/10/65 | 11/15/65 |

| <u>RECIPROCAL UNIT</u> | <u>RESOLUTION ADOPTION DATE</u> | <u>DATE FILED WITH SECRETARY OF STATE</u> |
|---|-------------------------------------|---|
| Leslie, City of | 12/21/04 | 01/12/05 |
| Lexington, Village of | 04/16/01 | 06/22/01 |
| Livingston County | 06/20/77 | 06/24/77 |
| Livingston County Road Commission | 09/30/71 | 10/15/71 |
| Loutit District Library | 12/11/01 | 12/18/01 |
| Luce County | 12/09/70 | 01/08/71 |
| Luce County Road Commission | 08/08/69 | 08/13/69 |
| Luce-Mackinac District Health Dept (combined w/Alger-Schoolcraft) | 12/10/70 | 12/16/70 |

| | | |
|---|-----------|----------|
| MBS International Airport (formerly Tri-City Airport Comm) | 01/21/71 | 02/01/71 |
| Mackinac County Road Commission | 10/12/99 | 10/20/99 |
| Mackinac Straits Hospital | 11/27/06 | 12/11/06 |
| Macomb County | 12/04/64 | 12/09/64 |
| Madison Heights, City of | 02/09/70 | 02/19/70 |
| Manistee, City of | | 12/28/04 |
| Manistee County | 12/08/70 | 01/08/71 |
| Manistee Housing Commission | 03/21/05 | 04/15/05 |
| Manistee-Mason District Health Dept (merged w/Dist Health #10) | 12/04/70 | 12/16/70 |
| Manton, City of | 10/13/97 | 10/29/97 |
| Marquette, City of | 02/08/65 | 02/12/65 |
| Marquette County | 08/18/65 | 08/19/65 |
| Marquette, Charter Township of | | 09/20/06 |
| Marquette-Alger CMH (now Pathways) | 08/23/95 | 09/27/95 |
| Marshall, City of | 01/20/64 | 02/03/64 |
| Marysville, City of | 11/21/61 | 11/24/61 |
| Mason, City of | 03/21/77 | 03/28/77 |
| Mason County | 10/12/65 | 10/11/65 |
| Mason-Oceana Co 911 | 12/10/03 | 12/16/03 |
| Mecosta County | 03/10/65 | 03/16/65 |
| Mecosta County Road Commission | 12/08/70 | 12/16/70 |
| Menominee, City of | 12/01/69 | 12/08/69 |
| Menominee County | 10/28/83 | 11/14/83 |
| Meridian, Charter Township of | 07/10/01 | 07/27/01 |
| Metamora, Township of | 07/08/02p | 07/19/02 |
| Michigan Grand River Watershed Council (Dissolved) | 02/17/76 | 03/01/76 |
| Michigan Municipal Risk Management Authority | 03/24/05 | 06/24/05 |
| Michigan Public School Employees Retirement | 05/02/66 | 05/12/66 |
| Midland, City of | 10/30/67 | 11/01/67 |
| Midland County | 05/09/66 | 05/16/66 |
| Midland County Central Dispatch Authority | 06/10/93 | 06/22/93 |
| Midland County Road Commission | 12/18/70 | 12/30/70 |
| Midland-Gladwin CMH (merged to Comm Mental Hlth for Central MI) | 09/21/00 | 10/03/00 |
| Mid-Mich District Health Dept (formerly Stanton Mid-MI Dist Health) | 11/18/74 | 11/27/74 |
| Milan, City of | 06/25/07 | |
| Mineral Hills, Village of (merged with City of Iron River 7/1/2000) | 12/07/70 | 12/17/70 |
| Missaukee County | 11/09/04 | 11/17/04 |
| Monroe County | 02/28/95 | 03/15/95 |
| Monroe County Library System | 03/13/95 | 03/22/95 |
| Montmorency County | 08/15/79 | 08/21/79 |
| Mt Clemens, City of | 05/05/65 | 05/13/65 |
| Mount Morris Charter Township | 10/26/70 | 10/29/70 |
| Mt Pleasant, City of | 12/16/68 | 12/20/68 |
| Mundy Charter Township | 08/27/07 | |
| Municipal Employees' Retirement System (MERS) | 09/24/96 | 10/07/96 |
| Munising, City of | 12/02/70 | 12/15/70 |
| Muskegon, City of (2 systems; City and Police & Fire) | 11/10/64 | 11/16/64 |
| Muskegon County | 03/17/65 | 04/01/65 |

| <u>RECIPROCAL UNIT</u> | <u>RESOLUTION ADOPTION DATE</u> | <u>DATE FILED WITH SECRETARY OF STATE</u> |
|---|-------------------------------------|---|
| Muskegon County Road Commission | 11/11/70 | 11/13/70 |
| Muskegon Heights, City of | 06/24/63 | 06/26/63 |
| Muskegon Heights Housing Commission | 04/20/04 | 03/15/05 |
| Muskegon Charter Township | 06/19/72 | 06/23/72 |
| Negaunee, City of | 12/13/62 | 12/17/62 |
| Negaunee Township | | 08/15/06 |
| New Buffalo, City of | 02/01/07 | 01/12/07 |
| Newaygo Area District Library | | 09/07/05 |
| Newaygo County | 07/01/65 | 07/21/65 |
| North Muskegon, City of | 11/23/70 | 11/27/70 |
| Northville, City of | 08/06/73 | 08/10/73 |
| Northwest MI Comm Health Agency (formerly Dist Health Dept #3) | 01/27/70 | 01/30/70 |
| Norton Shores, City of | 11/04/69 | 11/24/69 |
| Norway, City of | 03/18/68 | 07/30/69 |
| Novi, City of | 05/21/01 | 06/05/01 |
| Oakland County | 06/22/64 | 06/25/64 |
| Oakland County Road Commission | 04/18/72 | 04/20/72 |
| Oak Park, City of (in MERS DC only) | 09/30/68 | 10/10/68 |
| Oceana County | 04/27/71 | 05/10/71 |
| Ogemaw County EMS Authority | | 08/08/06 |
| Onaway, City of | 11/16/70 | 11/18/70 |
| Osceola County | 12/20/07 | 01/02/08 |
| Oscoda County | 09/09/80 | 09/16/80 |
| Otisville, Village of | 12/07/70 | 01/28/71 |
| Otsego County Road Commission | 11/23/70 | 11/27/70 |
| Ottawa County | 01/12/71 | 01/19/71 |
| Ottawa County Road Commission | 02/01/62 | 02/16/62 |
| Owosso, City of | 07/20/64 | 07/24/64 |
| Pathways (formerly Superior Behavioral MH; Marquette-Alger CMH) | 08/23/95 | 09/27/95 |
| Pentwater, Village of | 12/14/70 | 01/08/71 |
| Petersburg, City of | 10/01/01 | 10/18/01 |
| Petoskey, City of | 03/23/07 | |
| Pinconning, City of | 12/14/70 | 12/21/70 |
| Pittsfield Charter Township | 11/10/03 | 11/17/03 |
| Pleasant Ridge, City of | 10/14/69 | 10/24/69 |
| Plymouth, City of | 12/02/68 | 12/12/68 |
| Pontiac, City of (2 systems; City and Police & Fire) | 01/17/67 | 01/20/67 |
| Portage, City of | 01/07/75 | 02/11/75 |
| Port Huron, City of (2 systems; City and Police & Fire) | 12/13/65 | 01/04/66 |
| Portland, City of | 11/09/70 | 11/16/70 |
| Presque Isle County | 10/12/65 | 10/19/65 |
| Redford Township | 11/16/64 | 11/25/64 |
| Rochester, City of | 12/23/68 | 01/07/69 |
| Rogers City, City of | 11/18/70 | 11/27/70 |
| Rogers City District Hlth Dept #4 (merged w/Dist Health #4) | 04/08/70 | 04/17/70 |
| Romeo District Library | 09/01/02 | 10/03/02 |
| Roosevelt Park, City of | 10/07/68 | 10/11/68 |
| Rose City, City of | 02/12/02 | 02/19/02 |
| Roseville, City of | 12/17/68 | 12/23/68 |
| Royal Oak, City of | 08/28/67 | 09/06/67 |

RECIPROCAL UNIT**RESOLUTION
ADOPTION DATE****DATE FILED WITH
SECRETARY OF
STATE**

| | | |
|---|-----------------|------------------|
| Saginaw Charter Township (Police Dept) | 09/06/67 | 11/27/70 |
| Saginaw, City of (2 systems; City and Police & Fire) | 12/4 & 12/11/61 | 12/11 & 12/15/61 |
| Saginaw County | 10/19/65 | 10/28/65 |
| Saginaw County Road Commission | 12/22/66 | 12/28/66 |
| Saginaw Housing Commission | | 07/17/06 |
| Saginaw-Midland Water Supply System | 11/12/70 | 11/20/70 |
| Saginaw, Public Libraries of | 08/20/98 | 10/08/01 |
| Saline, City of | 09/09/68 | 09/13/68 |
| Sandusky, City of | 04/02/07 | 04/16/07 |
| Saranac Housing Commission | 01/11/05 | 01/20/05 |
| Sault Ste Marie, City of | 09/18/72 | 09/20/72 |
| Sault Ste Marie Housing Commission | 02/01/07 | 01/31/07 |
| Schoolcraft County | 11/17/70 | 11/30/70 |
| Schoolcraft County Road Commission | 07/11/07 | |
| Sebewaing, Village of | 12/07/70 | 12/10/70 |
| Shiawassee County | 06/12/73 | 06/21/73 |
| Shiawassee County Comm Mental Hlth Authority | 06/12/73 | 08/05/04 |
| Shiawassee County Road Commission | 01/04/73 | 01/09/73 |
| South Haven, City of | 11/04/63 | 11/07/63 |
| South Lyon, City of | 11/03/69 | 11/13/69 |
| Southeast MI Council of Governments (SEMCOG) | 10/20/69 | 11/28/69 |
| Southeastern MI Transportation Auth (SEMTA) (now SMART) | 11/18/75 | 12/17/75 |
| Southeastern Oakland County Incinerator Authority | 03/10/65 | 03/16/65 |
| Southeastern Oakland County Water Authority | 03/10/65 | 03/16/65 |
| Southern Clinton County Municipal Utilities Authority | 11/09/89 | 11/28/89 |
| Spring Lake, Village of | 06/06/05 | 10/12/05 |
| Spring Lake District Library | 01/18/06 | 02/03/06 |
| Springfield, City of | 12/21/70 | 12/28/70 |
| Stanton Mid-Mich Dist Health (now Mid-Mich Dist Health Dept) | 11/18/74 | 11/27/74 |
| State--MI State Employees' Retirement System | 03/01/62 | 03/09/62 |
| State--Judges' Retirement System | 01/02/64 | 01/10/64 |
| State--Probate Judges' Retirement | 01/02/64 | 01/10/64 |
| State--Consolidated Judges System including Probate | 05/07/93 | 05/19/93 |
| State--Michigan Public Schools Employees' Retirement | 05/02/66 | 05/12/66 |
| St Charles, Village of | 12/14/88 | 01/11/89 |
| St Clair, City of | 08/05/91 | 08/21/91 |
| St Clair County | 04/13/66 | 04/19/66 |
| St Clair Shores, City of | 04/05/66 | 04/14/66 |
| St Ignace, City of | 06/05/72 | 06/08/72 |
| St Joseph County (Sheriff's Dept) | 12/17/68 | 01/06/69 |
| St Louis, City of | 11/18/70 | 11/23/70 |
| Sterling Heights, City of (2 systems; City and Police & Fire) | 11/04/69 | 11/10/69 |
| Sturgis, City of | 08/14/68 | 08/16/68 |
| Sturgis Housing Commission | | 10/24/07 |
| Sumpter Township | | 03/12/07 |
| Suburban Mobility Auth for Regional Transp (SMART) (formerly SEMTA; SEMTA adopted Act 88 11-18-75) | 12/07/95 | 12/15/95 |
| Superior Charter Township | 12/15/03 | 12/19/03 |
| Swartz Creek, City of | 11/23/70 | 12/10/70 |

| | | |
|---|----------|----------|
| Thirty-Fifth (35th) District Court | 07/17/03 | 07/22/03 |
| Thumb District Health Dept (now Tuscola County Health Dept) | 11/13/70 | 12/10/70 |
| Trenton, City of | 06/21/71 | 06/29/71 |
| Tri-City Airport Comm (now MBS Intern'l Airport) | 01/21/71 | 02/01/71 |
| Tri-County Aging Consortium | 05/05/80 | 05/09/80 |

| <u>RECIPROCAL UNIT</u> | <u>RESOLUTION ADOPTION DATE</u> | <u>DATE FILED WITH SECRETARY OF STATE</u> |
|---|-------------------------------------|---|
| Tuscola County | 02/05/68 | 02/12/68 |
| Tuscola County MCF | 02/05/68 | 02/12/68 |
| Tuscola County Road Commission | 01/06/00 | 01/12/00 |
| Tuscola County Health Dept (Thumb District Health Dept) | 11/13/70 | 12/10/70 |
| Van Buren County | 10/24/66 | 10/26/66 |
| Vassar, City of | 11/23/70 | 11/27/70 |
| Vevay Township | 12/06/04 | 12/17/04 |
| Vicksburg, Village of | 02/01/71 | 02/04/71 |
| Vienna, Charter Township of | 02/09/05 | 02/01/06 |
| Wakefield, City of | 11/16/70 | 11/23/70 |
| Walled Lake, City of | 10/16/01 | 10/24/01 |
| Warren, City of | 08/11/70 | 08/14/70 |
| Washtenaw County | 09/19/66 | 09/26/66 |
| Washtenaw County Road Commission | 07/19/66 | 07/26/66 |
| Washtenaw County Housing Commission | | 07/30/04 |
| Wayne County | 11/26/68 | 12/09/68 |
| West Branch Dist Health #2 (Alcona, Iosco, Ogemaw & Oscoda Cos) | 02/10/70 | 03/09/70 |
| West Michigan Community Mental Health | 06/18/96 | 06/25/96 |
| Western UP District Health Dept | 06/29/70 | 07/08/70 |
| Westland, City of | 12/18/89 | 01/05/90 |
| Wexford County | 12/14/70 | 01/08/71 |
| Wexford County Road Commission | 06/02/93 | 06/07/93 |
| White Cloud Dist Hlth #5 (Lake, Newaygo & Oceana Cos; now Dist #10) | 12/09/70 | 12/15/70 |
| Whitehall, City of | 11/12/68 | 11/19/68 |
| Wixom, City of | 11/24/70 | 12/07/70 |
| Woodhaven, City of (in MERS DC) | 09/27/05 | 10/01/05 |
| Wyandotte, City of | 08/19/91 | 01/03/01 |
| Wyoming, City of | 09/28/70 | 06/01/71 |
| Ypsilanti, City of | 02/07/72 | 02/09/72 |
| Ypsilanti Charter Township | 08/16/05 | 08/22/05 |
| Ypsilanti Comm Utilities Auth | | 06/06/07 |
| Ypsilanti Housing Commission | 07/22/04 | 07/30/04 |



MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM OF MICHIGAN

MERS RESOLUTION FOR ADOPTING ACT NO. 88

BE IT RESOLVED, that the _____
(Governing Body)
of the _____ hereby elects to adopt the provisions of Act No. 88,
(Governmental Unit)
Public Acts of 1961, as amended, and become a reciprocal unit under the Reciprocal Retirement Act; and

BE IT FURTHER RESOLVED, that a certified copy of this Resolution shall be filed within ten
(10) days from the date of this election with:

Michigan Department of State
Office of the Great Seal
7064 Crowner Boulevard
Lansing, MI 48918

and

Municipal Employees' Retirement
System of Michigan
1134 Municipal Way
Lansing, MI 48917

MOVED BY: _____

SUPPORTED BY: _____

Ayes: _____ Nays: _____

Adopted: _____,
(Date)

I, _____, _____, of the
(Name) (Title)

_____ do hereby certify that the aforesaid is
(Governmental Unit)

a true and correct copy of a Resolution adopted at a regular meeting of the _____

_____ held on _____, _____.

(Signature of Authorized Official)

(Title)